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Agenda item 130
Review of the efficiency of the administrative and financial functioning of the United Nations

Towards an accountability system in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

Corrigendum

Replace the annex with the text below.

10-26173 (E) 050310

Please recycle

Annex

Definitions of accountability

Proposed by the Secretariat: Accountability is the obligation of the Organization and its staff members to be answerable for delivering specific results that have been determined through a clear and transparent assignment of responsibility, subject to the availability of resources and the constraints posed by external factors. Accountability includes achieving objectives and results in response to mandates, fair and accurate reporting on performance results, stewardship of funds, and all aspects of performance in accordance with regulations, rules and standards, including a clearly defined system of rewards and sanctions.

UNDP uses the OECD definition of accountability, which is "the obligation to demonstrate that work has been conducted with agreed rules and standards or to report fairly and accurately on performance results vis-à-vis mandated roles and/or plans".

UNFPA: Accountability is the process whereby public service organizations and individuals within them are held responsible for their decisions and actions, including their stewardship of public funds, fairness, and all aspects of performance, in accordance with agreed rules and standards, and fair and accurate reporting on performance results vis-à-vis mandated roles and/or plans.

UNICEF uses the following definition: "Accountability is the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards, and that performance results have been reported fairly and accurately".

World Bank: Accountability refers to the process of holding actors responsible for their actions.

Board of Auditors: The Board of Auditors provided a proposed enhancement to the definition of accountability as contained in A/64/640, as follows:

Accountability is the obligation of the Organization and its staff members to be answerable to its primary stakeholder(s) and others for delivering specific results that have been determined through a clear and transparent assignment of responsibility. Accountability includes achieving objectives and results in response to mandates, fair, accurate and timely reporting on performance results, stewardship of funds, and all aspects of performance (including economy, efficiency and effectiveness) in accordance with regulations, rules and standards, including a clearly defined system of rewards and sanctions. Accountability also includes independent, professional and ex post facto review and reporting of the results to the primary stakeholder(s), including taking prompt corrective action, based on shortcomings identified in the review.

Joint Inspection Unit: The Joint Inspection Unit referred to the International Civil Service Commission definition, which includes reference to "the common character of a series of human behaviours which, well articulated by the managerial functions, and supported by the framework, are able to produce the results expected, both from and by the entity (management and staff alike)".